DO NOT ENTER: /PL/

Attorney's Docket No. 51876P839

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application for:

Seo et al.

Serial No. 10/531,632

Filed: 10-31-2005

For: METHOD FOR GENERATING AND

CONSUMING 3D AUDIO SCENE WITH EXTENDED SPATIALITY OF SOUND

SOURCE

Examiner: LEE, PING

Art Unit: 2615

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

In response to the Final Office Action dated June 2, 2008, in connection with the above referenced patent application, Applicants respectfully request reconsideration in view of the following amendments and remarks.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.